

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
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**Gangtok**

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**No. 98**

**LAW DEPARTMENT  
GOVERNMENT OF SIKKIM  
GANGTOK**

**No. 6/LD/20**

**Dated : 30.4.2020**

**NOTIFICATION**

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 25<sup>th</sup> day of March, 2020 is hereby published for general information:-

**THE SIKKIM GOODS AND SERVICES TAX (AMENDMENT) ACT, 2020**

**ACT NO. 06 OF 2020**

**AN  
ACT**

further to amend the Sikkim Goods & Services Tax Act, 2017.

**BE** it enacted by the Legislature of Sikkim in the Seventy-first Year of the republic of India as follows:-

1. Short title and commencement
  - (1) This Act may be called the Sikkim Goods and Services Tax (Amendment) Act, 2020.
  - (2) Save as otherwise provided, the provision of the Act shall come into force from retrospective date of 01.01.2020.
2. Amendment of Section 44

The following proviso shall be inserted to Section 44, sub-section 1 of the Sikkim Goods and Services Tax Act, 2017, hereinafter referred to as the Principal Act

“provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class registered persons as may be specified therein” :

“provided further that any extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner”.
3. Amendment of Section 52

In the principal Act, in Section 52 (i) in sub section (4), the following propvisos shall be inserted, namely:-

“provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class registered persons as may be specified therein:

“provided further that any extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner,”

(ii) In sub-section (5), the following proviso shall be inserted, namely:-

“provided that the Commissioner may, on the recommendation of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein :

“Provided further, any extension of time-limit notified by the Commissioner of Central Tax shall be deemed to have notified by the Commissioner”.

4. Insertion of new  
Section 53A

In the principal Act, after section 53The following new section shall be inserted, namely:-

Transfer of certain amount 53A- “Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger for central tax or integrated tax or cess, the Government shall, transfer to the Central Tax account or integrated tax account or cess account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed”.

5. Amendment of  
Section 54

In the principal Act, after sub-section (8), the following sub-section shall be inserted, namely :-

“(8A)- Where the Central Government disbursed the refund of State Tax;The Government shall transfer an amount equal to the amount so refunded, to the Central Government”.

6. Insertion of new  
Section 101A

In the principal Act, after section 101, the following new section shall be inserted, namely :-

101A- “ Subject to the provisions of this Chapter, for the purposes of this Act, the National Appellate Authority for Advance ruling constituted under section 101A of the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act”.

**Jagat B. Rai (SSJS)**  
**L.R-cum-Secretary**  
**Law Department.**